

Certifications and Assessment Options

Accounting and Related Services

To access the DRAFT form of the state-approved part-of-program and end-of-program assessments for all CTE programs, go to the CTE website. <http://www.ade.az.gov/cte/>

Accountability Program Improvement Information 2004 Draft Assessment Resource Chart - PDF Format

National Assessments

Future Business Leaders of America – Phi Beta Lambda, FBLA, (www.fbla-pbl.org) provides assessments in Accounting, Levels I and II. Areas examined on these tests include: accounting practices, accounts receivable, accounts payable, financial statements, worksheets, accounting classifications, bank reconciliation, income tax, payroll, inventory, purchases, sales, plant assets, depreciation, departmentalized accounting, partnerships, and corporate accounting.

Hemingway Software Products (www.hemingwaysoftware.com) offers software to test a variety of office skills of industry employees and applicants. Hemingway offers a full Accounting Skills Test and a Lite version. The full Accounting Skills Tests includes 14 separate tests covering accounts payable, accounts receivable, payroll, bookkeeping, bank reconciliation, journal entry, business math, consumer collections, commercial collections, general accounting advanced accounting cost accounting federal taxation, and financial analysis. The Lite version includes accounts payable, accounts receivable, payroll, bookkeeping, and general accounting only. Software is sold on a per-machine, per-license basis. Tests are self-administered and self-scored, offering immediate results. Hemingway will customize the software to meet individual needs.

Office Proficiency Assessment and Certification, the OPAC System, offers PC and office skills testing software through the Biddle Consulting Group, Inc. (www.biddle.com). OPAC Software offers thirty tests in a variety of computer applications including pretesting for MOUS and Excel 200 Certifications. Basic Spreadsheet applications include editing, deleting, formula use, printing, inserting and saving in either Excel and Lotus versions. An Intermediate Excel application test is also available which includes sorting, adding headers, moving worksheets, creating charts, renaming worksheets, and inserting comments. Also available are accounting-related tests in bank reconciliation, bank deposits, petty cash fund maintenance, and basic math. Tests are self-administered and self-scored and provide instant results. The software is primarily used to test applicants in government, educational, medical/legal, and corporate offices (including Salt River Project and the City of Phoenix) and by staffing and employment agencies. Also included is a test writing option that allows for customizing tests by adding up to 500 additional questions.

National Occupational Competency Testing Institute, NOCTI, (www.nocti.org) provides over 170 standardized tests of occupational knowledge for both experienced workers (primarily used for testing teacher proficiency and granting college credit based on field experience to potential vocational teachers)

and tests of job readiness, designed to assess student competency. Two job ready tests in accounting are available, Basic Accounting and Complete Accounting. Both accounting tests include a knowledge component and a performance component. Basic Accounting tests skills in journalizing, posting, payroll, banking, inventory, accounting cycles, source data, accounting devices. Complete Accounting adds advanced accounting practices such as cost accounting, departmentalization, stock and dividends, and entrepreneurship issues. Job ready tests may be normed for either adult or high school students. Tests may be ordered hard copy and returned to NOCTI for scoring and specialized reporting, or the accounting tests are now available online where individual students may take the test, receiving raw data results immediately with a full comparative analysis mailed later. The NOCTI Job Ready tests in Accounting are widely used by school systems across the nation, including the states of New York and Pennsylvania, to assess student achievement in career and technical programs.

State Assessments

Educational Assessments:

Delaware (www.doe.state.de.us): The Delaware Department of Education lists several sample performance assessments based on the National Business Educators' Association (NBEA) Standards in Accounting, Banking, and Finance. Included are overview, activity/tasks, evaluation criteria, and materials/supplies for hands-on, performance assessments in the following areas: Accounting Software, Accounting Software Review, Audit Arrangements, Financial Statement Evaluation, Analyzing Financial Statements, Preparing Financial Statements from a Worksheet.

Pennsylvania (www.pde.state.pa.us): Pennsylvania Department of Education utilizes several methods of measuring the occupational competency of career and technical education students. Specific national industry assessments are used in some areas like automotive (ASE), culinary (ACF), hospitality (AHMA), welding (AWS), metalworking (NIMS), electronics (CEA), technology (A+,N+), and others. Most programs, including Accounting, use tests from the National Occupational Testing Institute (NOCTI). Each school is responsible for ordering tests, administering, and sending tests for scoring to NOCTI in accordance with a schedule set up by the state department of education. Results are reported to the state. The state reimburses for test costs. Every CTE student must have a test (the NOCTI Job Readiness test is used if a specific test is not available).

Arkansas (www.work-ed.state.ar.us): The Arkansas Department of Workforce Education has tested students in all CTE programs for 18 years through a program called Workforce Education Tests (WETEST). Student Competency Tests (SCT) are available online through the department. Registration and testing is available through the department on a semester basis.

North Carolina (www.dpi.state.nc.us): The North Carolina Department of Instruction's computerized statewide system for providing accountability in career and technical education is called VoCATS. The system provides industry-validated course blueprints, banks of assessments items for each CTE course, end-of-course tests and aggregated and disaggregated reports by student, class, teacher, school and LEA.

Industry Assessments:

Certified Public Accountant: The Arizona State Board of Accountancy (www.accountancy.state.az.us) licenses and regulates Certified Public Accountants in Arizona. To schedule a state exam time, one must:

- Complete a state application form
- Submit college transcripts showing completion of a BA with a minimum of 24 hours in accounting and 18 hours in related courses
- Submit a Code of Conduct

Review information and Sample test problems can be found in Wiley's CPS Examination Review (John Wiley & Sons, Inc., 2002).

Accounting Certifications

Accredited Valuation Analyst	AVA	The National Association of Certified Valuation Analysts	www.nacva.com
Certified Forensic Financial Analyst	CFFA	The National Association of Certified Valuation Analysts	www.nacva.com
Certified Fraud Deterrence Analyst	CFD	The National Association of Certified Valuation Analysts	www.nacva.com
Accredited Business Accountant	ABA and Taxation	Accreditation Council for Accountancy and Taxation	www.acatcredentials.org
Accredited Tax Advisor	ATA	Accreditation Council for Accountancy and Taxation	www.acatcredentials.org
Accredited Tax Preparer	ATP	Accreditation Council for Accountancy and Taxation	www.acatcredentials.org
International Accredited Business Accountant	IABA	Accreditation Council for Accountancy and Taxation	www.acatcredentials.org
Certified Public Accountant	CPA	Arizona Department of Accountancy	www.accountancy.state.az.us
Associate Treasury Professional	ATP	Association for Financial Professionals	www.afponline.org
Certified Treasury Professional	CTP	Association for Financial Professionals	www.afponline.org
Certified Information Technology Professional	CITP	American Institute of Certified Public Accountants	www.aicpa.org
Accredited in Business Valuation	ABV	American Institute of Certified Public Accountants	www.aicpa.org
Personal Financial Specialist	PFS	American Institute of Certified Public Accountants	www.aicpa.org
Certified Bookkeeper	CB	American Institute of Professional Bookkeepers	www.aipb.org
Certified Payroll Professional	CPP	American Payroll Association	www.americanpayroll.org
Fundamental Payroll Certification	FPC	American Payroll Association	www.americanpayroll.org
Certified Fraud Examiner	CFE	Association of Certified Fraud Examiners	www.cfenet.com
Certified in Financial Management	CFM	Institute of Management Accountants	www.imanet.org
Certified Internal Auditor	CIA	The Institute of Internal Auditors	www.theiia.org
Certification in Control Self-Assessment	CCSA	The Institute of Internal Auditors	www.theiia.org
Certified Government Auditing Professional	CGAP	The Institute of Internal Auditors	www.theiia.org
Certified Bank Auditor	CBA	BAI	www.bai.org
Accredited in Business Valuation	CBV	American Institute of Certified Public Accountants	www.aicpa.org
Certified Financial Planner	CFP	American Institute of Certified Public Accountants	www.aicpa.org
Certified Financial Services Auditor	CFSA	The Institute of Internal Auditors	www.theiia.org
Certified Government Financial Manager	CGFM	Association of Government Accountants	www.agacgfm.org
Certified Information Systems Auditor	CISA	Information Systems Audit and Control Association	www.isaca.org
Certified Professional Environmental Auditor	CPEA	Bd. Of Environmental, Health, Safety Auditors	www.beac.org
Certified Valuation Analyst	CVA	The National Association of Certified	www.nacva.com

Valuation Analyst			
Certified Management Accountant www.newaccountantusa.com	CMA	American Institute of Certified Public	
Personal Financial Specialist www.newaccountantusa.com	CFS	American Institute of Certified Public Accountants	
Chartered Financial Analyst www.newaccountantuse.com	CFA	American Institute of Certified Public Accountants	
Healthcare Financial Management Associate	HFMA	American Institute of Certified Public Accountants	www.newaccountantusa.com
Certified Cost Estimator/Analyst	CCE/A	Society of Cost Estimating and Analysis	www.sceaonline.net
Enrolled Agent	EA	Smart Pros	www.smartpros.com
Certified Trust Auditor	CTA	University of Wisconsin	www.uwsp.edu